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The Tax Man Grabbeth

Gov. Spitzer's Grinch Tax, floated and withdrawn in a trice last week, raised some disconcerting questions: ● Just who is making policy at the state tax department?

● What other mischievous schemes are overzealous underlings in his administration plotting for New Yorkers?

● What does the Grinch Tax have in common with the Yankees' Derek Jeter?

The answer to that last question may well be one Robert Plattner — an Albany lawyer and a deputy commissioner at Spitzer's Department of Taxation and Finance who apparently has dedicated himself to scooping up every last penny Albany thinks it has coming.

To that end, Albany has:

● Announced the Grinch Tax, an effort to expand vastly online sales-tax revenue, just in time for the Christmas shopping season.

● Essentially declared Jeter a New York state resident for purposes of tax collection — arguably making him liable for millions in past-due levies.

Plattner may not be the fellow who ginned up the Grinch Tax, or who actually put the arm on Jeter — but it's pretty clear that he's a key intellectual force behind a super-charged collection policy.

According to the publication State Tax Notes, Plattner announced that Albany would launch a tax "compliance campaign," with "increased enforcement."

He said the state was considering "a more expansive approach" for both corporate-income and sales taxes.

Indeed, it turns out that Plattner — the author of several New York tax handbooks — has long boosted a dubious interpretation of "use tax" laws, like the one at the heart of the Grinch Tax.

He knew he was pushing the envelope: "One strategy," he said — in an item from 2003 posted at taxanalysts.com — is "extending" states' use-tax authority "to the outer boundary of existing constitu-

tional limitations." (Translation: *Really* never give a sucker an even break — ever!)

Plattner went on to call for stretching the "definition of 'independent sales representatives'" to include Web sites that direct shoppers to online retailers, like Amazon.com. Those retailers would then have to collect taxes.

Which is just how the Grinch Tax would've worked.

Plattner also made it clear where he personally stood on the level of taxation generally: It's not high enough.

He bashed Republican leaders in Congress as "virulently anti-tax, composed of true crusaders committed to dismantling much of this country's social-services net by starving governments for resources."

Exactly how anyone could consider Albany "starved" when it spends \$120 billion a year remains a mystery; then again, one should never underestimate a tax-collector's rationalizations.

True, Plattner's precise role in these matters isn't clear. (A department spokesman failed to return a call asking about it last week.)

But Spitzer has so far failed to appoint a tax commissioner — and he himself pointedly refused to assume responsibility for the Grinch Tax.

And so, at least a shadow of suspicion must fall across Plattner.

Let's be clear: The state has a duty to collect the taxes it is owed.

Within reason, that is.

The Grinch Tax, at least, could certainly have waited until after Christmas.

And it is worrisome that Spitzer seems to have let slip a pro-tax zealot like Plattner to further punish residents of America's most sorely taxed state.

Taxes are choking the economic life out of New York — the now-fading Wall Street bonanza notwithstanding.

Does Spitzer mean to make it worse? Seems so.



Plattner